

calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: 1545-0203.

Form Number: IRS Form 5329.

Type of Review: Revision.

Title: Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, Modified Endowment Contracts, and MSAs.

Description: This form is used to compute and collect taxes related to distribution from individual retirement arrangements (IRAs) and other qualified plans. These taxes are for excess contributions to an IRA, premature distributions from an IRA and other qualified retirement plans, excess accumulations in an IRA and excess distributions from qualified retirement plans. The data is used to help verify that the correct amount of tax has been paid.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,000,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—40 minutes

Learning about the law or the form—22 minutes

Preparing the form—35 minutes

Copying, assembling, and sending the form to the IRS—35 minutes

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 2,190,000 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

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DEPARTMENT OF THE TREASURY

Customs Service

Change of Address for Office of Regulations and Rulings

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of change of address.

SUMMARY: The Office of Regulations and Rulings of the U.S. Customs Service is relocating on or about September 26-29, 1997, to the Ronald Reagan Building and International Trade Center at 1300 Pennsylvania Avenue, NW, Washington, DC. Consequently, all correspondence directed to the Office of Regulations and Rulings, including ruling requests and comments regarding pending Customs regulatory proposals, should be sent to the new address indicated below. Further, anyone wishing to view comments on regulatory projects will need to come to the new address. The phone numbers of the Office of Regulations and Rulings will also change. This document gives notice of the new address and phone numbers.

FOR FURTHER INFORMATION CONTACT: Joseph Clark, Regulations Branch, (202) 482-6970.

SUPPLEMENTARY INFORMATION:

Background

The Office of Regulations and Rulings (OR&R) of the U.S. Customs Service is relocating on or about September 26-29, 1997, to the the Ronald Reagan Building and International Trade Center at 1300 Pennsylvania Avenue, NW. Anyone wishing to submit comments on a regulatory proposal or submit a ruling request to the United States Customs Service should address the correspondence to: U.S. Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue, NW., Washington, DC 20229, with either the Regulations Branch or other appropriate branch name inserted into the address.

Viewing Comments

As of September 29, 1997, anyone wishing to view comments that were addressed to the Regulations Branch of Customs on a proposal published in the **Federal Register** should come to the address set forth in the preceding paragraph. It is highly recommended that, until all offices at Customs have relocated, you call Joseph Clark at (202) 927-2340 before coming to schedule an appointment to view the comments.

Phone Numbers

The phone numbers for the Office of Regulations and Rulings as of September 26, 1997 are as follows:

Assistant Commissioner, OR&R—927-0760

Operational Oversight Division—927-0760

International Agreements Staff—927-2255

International Trade Compliance Division—927-2244

Regulations Branch—927-2340

Penalties Branch—927-2344

Entry Procedures and Carriers Branch—927-2320

Intellectual Property Rights Branch—927-2330

Value Branch—927-2399

Disclosure Law Branch—927-2333

Commercial Rulings Division 927-2244

Duty and Refund Determination Branch—927-2077

Textile Branch—927-2380

Special Classification and Marking Branch—927-2310

General Classification Branch—927-2388

Dated: September 15, 1997.

Stuart P. Seidel,

Assistant Commissioner, Office of Regulations and Rulings.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 97-43 and Revenue Ruling 97-39

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 97-43, Procedures for Electing Out of Exemptions Under Section 1.475(c)-1, and Revenue Ruling 97-39, Mark to Market Accounting Method for Dealers in Securities.

DATES: Written comments should be received on or before November 18, 1997 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue